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### (54) TOUCH PANEL, METHOD OF MANUFACTURING THE SAME, AND INPUT DEVICE USING THE SAME

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ABSTRACT (57)

A touch panel includes a first substrate, a first resistance layer on a surface of the first substrate, a second substrate, a second resistance layer on a surface of the second substrate, a spacer having substantially a frame shape provided between outer peripheries of the first and second substrates, a sheet having a surface attached to the surface of the second substrate with a first adhesive layer, and a second adhesive layer on the surface of the sheet. The second resistance layer faces the first resistance layer by a predetermined gap between the second and first resistance layers. The second adhesive layer has an adhesion property weaker than that of the first adhesive layer. This touch panel can be attached onto a display element again easily.

